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**James A. Carder**  
Director  
Division of Accounting

## **MEMORANDUM**

**TO:** State Agencies

**FROM:** Brian Long and James A. Carder

**DATE:** February 5, 2002

**RE:** FY 2002 Journal Vouchers during July

After June 30, SAM II Financial Journal Vouchers (JV) and Human Resources (HR) documents that increase general revenue expenditures or decrease general revenue cash will not be processed. The FY 2002 and FY 2003 budgets remain very tight. It is essential that agencies use non-general revenue funding sources to the extent legally possible rather than attempting to save those sources at the expense of general revenue.

If an agency believes that a compelling legal reason exists to justify a journal voucher that decreases the general revenue fund, a memo of justification must be sent to Mark R. Reading, OA Division of Budget and Planning. The memo must explain the justification and identify the amounts involved in the transaction. If approved, OA Division of Budget and Planning will return the memo to the agency to create the necessary SAM II documents. A copy of the approved memo must be attached to the supporting documentation submitted to OA Division of Accounting.

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